

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Monday, November 9, 2020 A. D., Kartika 18, 1942 S. E.**

**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020

Dated, Agartala, the 9th November, 2020.

**NOTIFICATION**

In exercise of the powers conferred by the first proviso to rule 46 of the Tripura State Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part-III), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 216, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, with effect from the 01<sup>st</sup> day of April, 2021, for the Table, the following shall be substituted, namely, -

**Table**

<b>Serial Number (1)</b>	<b>Aggregate Turnover in the preceding Financial Year (2)</b>	<b>Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)</b>
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

By order of the Governor,

**(Dr. Vishal Kumar, IAS)**  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal notification number No.F.1-11(91)-TAX/GST/2017(Part-III), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 216, dated the 29<sup>th</sup> June, 2017.

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